

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY**

**DMC GROUP CPAS & ADVISORS, LLC**

22 Horseneck Road

Fairfield, NJ 07004

(973) 243-2600

James McNulty (jmc@dmcpa.com)

*Accountants for Daryl Fred Heller, the Chapter 11  
Debtor and Debtor-in-Possession*

In re:

DARYL FRED HELLER,

Debtor.

Chapter 11

Case No. 25-11354 (JNP)

**FIRST MONTHLY FEE STATEMENT OF DMC GROUP CPAS & ADVISORS, LLC,  
ACCOUNTANTS FOR CHAPTER 11 DEBTOR AND DEBTOR-IN-POSSESSION  
FOR THE PERIOD FROM APRIL 1, 2025 THROUGH APRIL 30, 2025**

DMC Group CPAs & Advisors, LLC, accountants for the above-captioned debtor and debtor-in- possession, hereby submits this first monthly fee Statement for the period from April 1, 2025 through April 30, 2025 (the “Fee Period”), pursuant to the Administrative Fee Order Establishing Procedures for the Allowance and Payment of Interim Compensation and Reimbursement of Expenses of Professionals Retained by Order of this Court, entered on April 3, 2025 [Docket No. 170]. See coversheet attached as **Exhibit A** and invoice for the Fee Period attached as **Exhibit B**.

Dated: July 22, 2025

/s/ James McNulty

James McNulty

# **EXHIBIT A**

**UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF NEW JERSEY**

**D.N.J. LBR 2016-1, FEE APPLICATION COVER SHEET**

Debtor: Daryl Fred Heller Applicant: DMC Group CPA's & Advisors, LLC  
Case No.: 25-11354 (JNP) Client: Daryl Fred Heller  
Chapter: 11 Case Filed: February 10, 2025

**FIRST MONTHLY FEE STATEMENT FOR DMC GROUP  
CPAS & ADVISORS, LLC, ACCOUNTANTS, FOR THE PERIOD  
FROM APRIL 1, 2025 THROUGH APRIL 30, 2025**

**SECTION 1  
FEE SUMMARY**

	<u>FEES</u>	<u>EXPENSES</u>
Total Previous Fee Requested:	\$ <u>0.00</u>	\$ <u>0.00</u>
Total Fees Allowed To Date:	\$ <u>0.00</u>	\$ <u>0.00</u>
Total Retainer (If Applicable):	\$ <u>0.00</u>	
Total Holdback (If Applicable):	\$ <u>0.00</u>	
Total Received By Applicant:	\$ <u>0.00</u>	

<b>FEE TOTALS:</b>	<b>\$6,637.50</b>
<b>DISBURSEMENT TOTALS:</b>	<b>\$0.00</b>
<b>TOTAL:</b>	<b>\$6,637.50</b>
<b>MINUS 20% HOLDBACK OF FEES:</b>	<b>(\$1,327.50)</b>
<b>AMOUNT SOUGHT IN 1<sup>st</sup> MONTHLY:</b>	<b>\$5,310.00</b>

NAME OF PROFESSIONAL & TITLE	HOURS	RATE	FEE
1. James F. McNulty, CPA	17.25	300.00	\$5,175.00
2. Gary S. Loma, Sr. Tax Accountant	9.75	150.00	\$1,462.50
<b>TOTAL:</b>	<b>27.00</b>		<b>\$6,637.50</b>

**SECTION II**  
**SUMMARY OF SERVICES**

<b>SERVICES RENDERED</b>	<b>HOURS</b>	<b>FEE</b>
Accounting Services	27.00	\$6,637.50
<b>SERVICE TOTALS:</b>	<b>27.00</b>	<b>\$6,637.50</b>

**SECTION III**  
**SUMMARY OF DISBURSEMENTS**

<b>DISBURSEMENTS</b>	<b>AMOUNT</b>
Other	\$0.00
<b>DISBURSEMENTS TOTAL:</b>	<b>\$0.00</b>

I certify under penalty of perjury that the above is true.

Dated: July 21, 2025

/s/ James McNulty  
James McNulty

# **EXHIBIT B**

**The DMC Group CPA's & Advisors, LLC**  
**d/b/a James F. McNulty, CPA**  
22 Horseneck Road  
Fairfield, NJ 07007  
973-243-2600

Daryl F. Heller

Invoice No.: 22332  
Date: July 17, 2025  
Case No.: 25-11354

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Date	Name	Time	Amount	Description
4/1/2025	MCNULTY	0.75	225.00	February 2025 MOR initial information reviewed
4/2/2025	MCNULTY	1.50	450.00	February 2025 MOR information reviewed
4/5/2025	LOMA	6.00	900.00	Recording of February 2025 transactions from bank statements and credit card, including 90-day transactions
4/5/2025	MCNULTY	1.00	300.00	February 2025 MOR sent to D. Heller after review
4/7/2025	LOMA	3.00	450.00	Updated excel spreadsheets for February 2025 MOR
4/8/2025	MCNULTY	5.50	1,650.00	February 2025 MOR package with supporting schedules prepared
4/9/2025	MCNULTY	0.50	150.00	Changes to February 2025 MOR package
4/10/2025	MCNULTY	2.00	600.00	Conference call with D. Heller Re: February 2025 MOR
4/12/2025	LOMA	0.75	112.50	March 2025 transactions listing sent to D. Heller
4/16/2025	MCNULTY	6.00	1,800.00	March 2025 MOR package with supporting schedules prepared
		<u>27.00</u>	<u>\$6,637.50</u>	

Please make payment payable to James F. McNulty, CPA

Thank you